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2013 IL App (4th) 121096-U

NO. 4-12-1096

IN THE APPELLATE COURT

OF ILLINOIS

FOURTH DISTRICT

FILED  
October 24, 2013  
Carla Bender  
4<sup>th</sup> District Appellate  
Court, IL

BRYAN ANTHONY GUTRAJ,	)	Appeal from
Plaintiff-Appellant,	)	Circuit Court of
v.	)	Sangamon County
THE DEPARTMENT OF FINANCIAL AND	)	No. 12MR500
PROFESSIONAL REGULATION; MANUEL FLORES,	)	
Acting Secretary of The Department of Financial and	)	
Professional Regulation; and JAY STEWART, Director	)	Honorable
of Professional Regulation,	)	John Schmidt,
Defendants-Appellees.	)	Judge Presiding.

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JUSTICE KNECHT delivered the judgment of the court.  
Presiding Justice Steigmann and Justice Pope concurred in the judgment.

### ORDER

- ¶ 1 *Held:* The appellate court held (1) pursuant to section 20.01(e) of the Illinois Public Accounting Act (225 ILCS 450/20.01(e) (West 2012)) a hearing was not required before the Department refused to renew plaintiff's certified public accountant license, and (2) the absence of a hearing did not violate plaintiff's due process.
- ¶ 2 In June 2012, plaintiff, Bryan Anthony Gutraj, filed a complaint for administrative review against defendants, Department of Financial and Professional Regulation, Secretary Brent E. Adams (substituted by current acting director, Manuel Flores, by operation of law (735 ILCS 5/2-1008(d) (West 2012))), and Director Jay Stewart (collectively the Department). Plaintiff requested review of the Department's refusal to renew plaintiff's certified public accountant (CPA) licenses. In October 2012, defendants filed a memorandum in support of the administrative decision. In November 2012, the circuit court affirmed the Department's orders

refusing to renew plaintiff's licenses.

¶ 3 Plaintiff appeals, arguing the circuit court erred in affirming the Department's order. Plaintiff asserts (1) notice and a hearing is required before the Department can enter an order refusing to renew a professional license based on an alleged educational loan default, and (2) the orders, issued without providing notice or hearing, violate the due process clause of the United States Constitution and the Illinois Constitution. We disagree and affirm.

¶ 4 I. BACKGROUND

¶ 5 In June 2012, plaintiff filed a complaint for administrative review against defendants. See 735 ILCS 5/3-103 (West 2012); 225 ILCS 450/21 (West 2012). Plaintiff requested review of two orders refusing to renew plaintiff's CPA licenses. The May 10, 2012, order stated (1) plaintiff holds CPA license No. 065027716 "which is in Not Renewed Status," and (2) plaintiff's "Illinois Educational Loan is in default." The May 14, 2012, order stated (1) plaintiff holds CPA license No. 239015076 "which will expire on September 30, 2012," and (2) plaintiff's "Illinois Educational Loan is in default." Both orders stated plaintiff's licenses "SHALL NOT BE RENEWED" and "[t]he Department shall continue to refuse renewal until such time that a satisfactory repayment schedule is established with the Illinois Student Assistance Commission and approved by the [Department]."

¶ 6 On September 17, 2012, plaintiff filed an emergency motion for stay or temporary restraining order and a memorandum of law in support of administrative review. In his memorandum, plaintiff asserted "the disciplinary record is readily available on the [Department] website" and the Department "has indicated that this disciplinary action will remain on [his] record permanently." Plaintiff attached exhibits, including a printout of the Department's website

showing a "[Y]" under the heading "Ever Disciplined" and an e-mail exchange between plaintiff and the Department's chief of business prosecutions. The circuit court held a hearing on plaintiff's petition for a temporary restraining order. At the hearing, plaintiff represented to the court he was a licensed attorney. The court found it did not have jurisdiction to enter a stay.

¶ 7 In October 2012, the Department filed a memorandum in support of the administrative decision. The Department supplemented its answer with a document relied on in issuing the May orders. This document was from the Illinois Student Assistance Commission (ISAC) and dated January 1, 2008. It states "[t]he student loans that you received are in a default status and now owned by the [ISAC]." The document states "nonpayment of your defaulted student loan(s) may result in ISAC taking the following actions \*\*\* [s]uspension or revocation of all professional licenses you may hold." The document states the balance owed is \$63,053.90.

¶ 8 In November 2012, the circuit court entered a six-page written order affirming the Department's refusal to renew order. In its order, the court found section 20.01(e) of the Illinois Public Accounting Act (225 ILCS 450/20.01(e) (West 2012)) "mandates that the Department is to refuse to renew the plaintiff's licenses, without a hearing, if he has defaulted on an educational loan" guaranteed by ISAC, and the Department needs to make only one factual finding, "whether the plaintiff was in default on his Illinois Educational Loan."

¶ 9 This appeal followed.

¶ 10 II. ANALYSIS

¶ 11 Plaintiff appeals, arguing the circuit court erred in affirming the Department's order. Plaintiff asserts (1) notice and a hearing are required before the Department can enter an order refusing to renew a professional license based on an alleged educational loan default, and

(2) the orders, issued without providing notice or hearing, violate the due process clause of the United States Constitution and the Illinois Constitution. We address plaintiff's arguments in turn.

¶ 12 A. Plaintiff Is A Licensed Attorney

¶ 13 Plaintiff does not disclose to this court he is a licensed Illinois attorney. See Ill. App. Ct., Fourth Dist., R. 6 (Mar. 1, 2010) (requiring briefs signed by an attorney to contain his or her Attorney Registration and Disciplinary Commission number). In its brief, the Department noted plaintiff is an attorney. We take judicial notice of the Illinois Attorney Registration and Disciplinary Commission official website reflecting plaintiff was licensed to practice law in Illinois in 2005.

¶ 14 B. Standard of Review

¶ 15 Section 21 of the Accounting Act (225 ILCS 450/21 (West 2012)) provides judicial review of the Department's decisions be in accordance with the Administrative Review Law (735 ILCS 5/3-101 to 3-113 (West 2012)). The Administrative Review Law provides review "shall extend to all questions of law and fact presented by the entire record before the court" and "[t]he findings and conclusions of the administrative agency on questions of fact shall be held to be prima facie true and correct." 735 ILCS 5/3-110 (West 2012). We will not disturb an administrative agency's findings of fact except where they are against the manifest weight of the evidence. *Abrahamson v. Illinois Department of Professional Regulation*, 153 Ill. 2d 76, 88, 606 N.E.2d 1111, 1117 (1992). However, "on administrative review, a court 'has a duty to examine the procedural methods employed at the administrative hearing, to insure that a fair and impartial procedure was used.' " *Abrahamson*, 153 Ill. 2d 76, 92-93, 606 N.E.2d at 1119 (quoting *Middleton v. Clayton*, 128 Ill. App. 3d 623, 630, 470 N.E.2d 1271, 1276 (1984)).

Questions of statutory interpretation and constitutionality are issues of law and reviewed *de novo*. *Land v. Board of Education of City of Chicago*, 202 Ill. 2d 414, 421, 781 N.E.2d 249, 254 (2002); *Arvia v. Madigan*, 209 Ill. 2d 520, 536, 809 N.E.2d 88, 99 (2004).

¶ 16

#### C. Plaintiff's Hearing Claim

¶ 17

Plaintiff contends section 2105-15 of the Department of Professional Regulation Law (Regulation Law) (20 ILCS 2105/2105-15 (West 2012)) requires the Department to conduct hearings prior to taking action affecting a professional license. The Department responds plaintiff's contention is "frivolous" and section 20.01(e) of the Illinois Public Accounting Act (Accounting Act) (225 ILCS 450/20.01(e) (West 2012)) specifies it may deny renewal, without hearing, to a person who has defaulted on a education loan. In his reply brief, plaintiff asserts (1) the Accounting Act, namely section 20.01, "should not be considered as part of this appeal" as the May 2012 orders did not reference the Accounting Act, and (2) this court should review those orders "in a light most favorable" to him and not infer any "omitted" reference to the Accounting Act.

¶ 18

Plaintiff's claim raises an issue of statutory interpretation. The goal of statutory interpretation is to give effect to the legislature's intent and "[t]he best indication of this intent remains the language of the statute itself, which must be given its plain and ordinary meaning." *Citizens Opposing Pollution v. ExxonMobil Coal U.S.A.*, 2012 IL 111286, ¶ 23, 962 N.E.2d 956. Section 2105-15(a)(5) of the Regulation Law provides the Department has the power to conduct hearings on proceedings to refuse to renew professional licenses. 20 ILCS 2105/2105-15(a)(5) (West 2012). Section 2105-100(c) of the Regulation Law states the Department shall notify the registrant of a hearing "[b]efore suspending, revoking, placing on probationary status, or taking

any other disciplinary action." 20 ILCS 2105-100(c) (West 2012). Section 20.01(a) of the Accounting Act enumerates 23 grounds for discipline, which includes refusing to issue or renew a license. 225 ILCS 450/20.01(a)(1) to (23) (West 2012). Defaulting on a student loan is not included as a ground for discipline. However, section 20.01(e) of the Accounting Act provides "[t]he Department *shall* deny any application for a license, registration, or renewal, *without hearing*, to any person who has defaulted on an educational loan guaranteed by the Illinois Student Assistance Commission; however, the Department may issue a license, registration, or renewal if the person in default has established a satisfactory repayment record as determined by the Illinois Student Assistance Commission." (Emphases added.) 225 ILCS 450/20.01(e) (West 2012); see also 20 ILCS 2105/2105-15(a)(5) (West 2012).

¶ 19 As the Regulation Law and Accounting Act both address professional licensing and discipline of accountants, we read them *in pari materia*. "Under the doctrine of *in pari materia*, two legislative acts that address the same subject are considered with reference to one another, so that they may be given harmonious effect." *Citizens Opposing Pollution*, 2012 IL 111286, ¶ 24, 962 N.E.2d 956. Section 2105-100 of the Regulation Law requires notification of a hearing before taking any other disciplinary action, and section 20.01(a) enumerates 23 grounds for discipline. But section 20.01(e) specifically addresses student loan defaults and specifies the Department must deny renewal without a hearing. "A fundamental rule of statutory construction is that where there exists a general statutory provision and a specific statutory provision, either in the same or in another act, both relating to the same subject, the specific provision controls and should be applied." *People v. Botruff*, 212 Ill. 2d 166, 175, 817 N.E.2d 463, 468 (2004). As section 20.01(e) is the specific statutory provision regulating actions taken in response to student

loan defaults, it controls over the general provisions in section 2105-15(5) of the Regulation Law and section 20.01(a) of the Accounting Act.

¶ 20 Plaintiff's contention this court should ignore the Accounting Act, the very act regulating public accountants in Illinois, is without merit. Plaintiff provides no support for his assertion a reviewing court should ignore controlling law because it was not cited in an administrative order. By plaintiff's own logic he should not be permitted to cite section 2105-100 of the Regulation Law (20 ILCS 2105/2105-100 (West 2012)) in support of his argument. He would be confined to section 2105-15 of the Regulation Law (20 ILCS 2105/2105-15 (West 2012)), which states the Department has the *power* to conduct hearings. Yet, this section states, like section 20.01(e) of the Accounting Act, the Department "shall deny" renewal "to any person who has defaulted on an educational loan" guaranteed by the ISAC. 20 ILCS 2105/2105-15(a)(5) (West 2012). Plaintiff's attempts to assert section 20.01 of the Accounting Act is not at issue may be an acknowledgment he failed to disclose to this court controlling authority directly adverse to his position in his initial brief. See Ill. R. Prof'l Conduct 3.3(a)(2), cmt. 4 (eff. Jan. 1, 2010) ("Legal argument based on a knowingly false representation of law constitutes dishonesty toward the tribunal."). The Department points out plaintiff was provided with a citation to section 20.01(e) in response to an e-mail inquiry in June 2012. Indeed, plaintiff attached this e-mail as an exhibit to his September 2012 memorandum and the circuit court cited it in its written order. We question plaintiff's decision to not include this authority in his initial brief and asserting such an unfounded argument in his reply brief.

¶ 21 We conclude section 20.01(e) of the Accounting Act did not require a hearing before the Department issued its order refusing to renew plaintiff's license.

¶ 22

#### D. Plaintiff's Due Process Claim

¶ 23

Plaintiff asserts his property and liberty interests in his accounting license are protected by the due process clause of the United States and Illinois constitutions, and both his procedural and substantive due process interests were violated. Specifically, plaintiff contends (1) his disciplinary record is readily available on the Department's website and this affects his ability to practice and reputation, (2) he has a "fundamental right" in his professional license, (3) and he was denied due process when he was provided no opportunity to respond to the allegations before disciplinary action was taken. Plaintiff argues "the law" is facially unconstitutional, or in the alternative, unconstitutional as applied to him. Plaintiff does not cite the law to which he refers, but as section 20.01(e) of the Accounting Act is the particular provision requiring the Department to refuse renewal without a hearing, we consider plaintiff to assert section 20.01(e) is unconstitutional.

¶ 24

##### 1. *Due Process Generally*

¶ 25

The due process clause of the United States Constitution provides no "State [shall] deprive any person of life, liberty, or property, without due process of law." U.S. Const., amend. XIV, § 1. The due process clause of the Illinois Constitution provides "[n]o person shall be deprived of life, liberty or property, without due process of law." Ill. Const. 1970, art. I, § 2. As the Illinois Supreme Court recently stated, the Illinois due process clause is interpreted in "limited lockstep" with its federal counterpart. *Hope Clinic for Women, Ltd. v. Flores*, 2013 IL 112673, ¶ 47, 991 N.E.2d 745.

¶ 26

The due process clause contains both a procedural and a substantive component. "Procedural due process claims challenge the constitutionality of the specific procedures used to



deny a person's life, liberty, or property." *People ex rel. Birkett v. Konetski*, 233 Ill. 2d 185, 201, 909 N.E.2d 783, 796 (2009). "The fundamental requirements of due process are notice of the proceeding and an opportunity to present any objections." *Id.* "Under substantive due process principles, a statute will be held unconstitutional if it impermissibly restricts a person's life, liberty or property interest." *Flores*, 2013 IL 112673, ¶ 81, 991 N.E.2d 745.

¶ 27 The starting point in a due process inquiry is whether the statute regulates a fundamental right. *Potts v. Illinois Department of Registration & Education*, 128 Ill. 2d 322, 329, 538 N.E.2d 1140, 1143 (1989). Any statute infringing upon a fundamental right must be examined under strict scrutiny. *Flores*, 2013 IL 112673, ¶ 81, 991 N.E.2d 745. "Under strict scrutiny, legislation which significantly interferes with the exercise of a fundamental right cannot be upheld unless it is supported by compelling State interests and is closely tailored to effectuate only those interests." *Potts*, 128 Ill. 2d at 329, 538 N.E.2d at 1143. Where no fundamental right is involved, statutes are analyzed under the rational basis test. "Under the rational basis test, a statute will be upheld if it bears a rational relationship to a legitimate legislative purpose and is neither arbitrary nor discriminatory." *Id.* When assessing the constitutional validity of a legislative act, we begin with the presumption of its constitutionality. *Flores*, 2013 IL 112673, ¶ 33, 991 N.E.2d 745.

¶ 28 *2. Is a Fundamental Right at Issue?*

¶ 29 Plaintiff asserts the right to renew a professional license is a fundamental right protected by the due process clause. Plaintiff acknowledges his position is not supported by Illinois law but argues Illinois law is "contrary" to the United States Supreme Court's ruling on fundamental rights. Plaintiff's argument is unpersuasive.

¶ 30 Plaintiff asserts "[t]he fundamental right of liberty is the value of individuals to control over their own actions" and cites *Griswold v. Connecticut*, 381 U.S. 479 (1965). Plaintiff misunderstands *Griswold*. In *Griswold* the United States Supreme Court addressed whether Connecticut could restrict doctors from instructing a married couple on contraceptives. *Id.* at 480. Justice William Douglas, writing for the court, stated the "specific guarantees" stated in the Bill of Rights have "penumbras" creating "zones of privacy" extending beyond the specifically enumerated rights contained in the Bill of Rights. *Id.* at 484. The Supreme Court has never interpreted this right as broadly as plaintiff suggests. Cases in the right-to-privacy line of cases typically addressed "personal decisions relating to marriage, procreation, contraception, family relationships, child rearing, and education." *Lawrence v. Texas*, 539 U.S. 558, 574 (2003); see also *Boynton v. Kusper*, 112 Ill. 2d 356, 368, 494 N.E.2d 135, 140 (1986) (marriage); *Wickham v. Byrne*, 199 Ill. 2d 309, 316, 769 N.E.2d 1, 5 (2002) (right of parents to make decisions concerning the care, custody, and control of their children); *Flores*, 2013 IL 112673, ¶ 55, 991 N.E.2d 745 (abortion). The Court has never extended the right to privacy to include a general right for individuals to do as they please without governmental interference. See *Washington v. Glucksberg*, 521 U.S. 702, 703 (1997) (articulating the analysis used to determine the fundamental liberty interests protected by the due process clause).

¶ 31 In asserting he has a "fundamental right" to his professional license, plaintiff relies on United States Supreme Court cases interpreting the privileges and immunities clause of the fourteenth amendment. The privileges and immunities clause is distinct from the due process clause and has been given limited interpretation. See *Saenz v. Roe*, 526 U.S. 489, 500 (1999) (discussing the clause as being a "right to be treated like other citizens" of a state); *McDonald v.*

*City of Chicago*, 561 U.S. \_\_\_, 130 S. Ct. 3020, 3058-86 (2010) (Thomas, J., concurring in part) (discussing the clause's history). The clause "was intended to 'fuse into one Nation a collection of independent, sovereign States.' " *Supreme Court of New Hampshire v. Piper*, 470 U.S. 274, 279 (1985) (quoting *Toomer v. Witsell*, 334 U.S. 385, 395 (1948)). In *Piper*, the Court addressed whether New Hampshire could prevent out-of-state attorneys from practicing in the state and it concluded the right to practice law is protected by the privileges and immunities clause. *Piper*, 470 U.S. 283. It did not address a state's ability to regulate licensed professionals within the state or conclude all professionals have a "fundamental right" in their license.

¶ 32 Our supreme court in *Potts*, 128 Ill. 2d at 330, 538 N.E.2d at 1143, stated, "the right to pursue a profession is not a fundamental right for due process purposes and legislation infringing upon that right need only be examined under the rational basis test." See also *Lyon v. Department of Children & Family Services*, 209 Ill. 2d 264, 272, 807 N.E.2d 423, 431 (2004) (quoting *Coldwell Banker Residential Real Estate Services of Illinois, Inc. v. Clayton*, 105 Ill. 2d 389, 397, 475 N.E.2d 536, 540 (1985)) (" 'It is a well-established constitutional principle that every citizen has the right to pursue a trade, occupation, business or profession.' "). In *Vuagniaux v. Department of Professional Regulation*, 208 Ill. 2d 173, 197, 802 N.E.2d 1156, 1170 (2003), our supreme court reaffirmed professional disciplinary regulations are examined under the rational basis test. Plaintiff misunderstands United States Supreme Court precedent, and he does not affirmatively show the Court has held the right to pursue a profession is a "fundamental right" for due process purposes. We will follow our supreme court's guidance.

¶ 33 Plaintiff also argues "an individual's right to due process is a fundamental right." This would appear to represent a sea change in constitutional law and collapse the tiered analysis

of due process rights into a single tier, strict scrutiny. See generally *Village of Lake Villa v. Stokovich*, 211 Ill. 2d 106, 123, 810 N.E.2d 13, 24 (2004) ("not all property rights are deemed fundamental"). We will wait for guidance from the United States Supreme Court and Illinois Supreme Court before considering such an argument.

¶ 34 *3. Plaintiff's Procedural Due Process Claim*

¶ 35 Plaintiff asserts he was denied procedural due process when the Department did not provide him with notice of its refusal to renew order. In considering a procedural due process claim, courts consider the following factors: " ' "First, the private interest that will be affected by the official action; second, the risk of an erroneous deprivation of such interest through the procedures used, and the probable value, if any, of additional or substitute procedural safeguards; and finally, the Government's interest, including the function involved and the fiscal and administrative burdens that the additional or substitute procedural requirement would entail." ' "

*Konetski*, 233 Ill. 2d at 201, 909 N.E.2d at 796 (quoting *Lyon v. Department of Children & Family Services*, 209 Ill. 2d 264, 277, 807 N.E.2d 423, 433 (2004), quoting *Mathews v. Eldridge*, 424 U.S. 319, 335 (1976)).

¶ 36 Plaintiff broadly defines the interest affected as a general interest in his accounting license and "keeping it free from any disciplinary record." The interest affected by section 20.01(e) of the Accounting Act is narrower than plaintiff contends. First, our review does not permit us to consider facts not in the Department's record such as the website information plaintiff relies on in asserting he was "permanently" disciplined. Second, Illinois CPA licenses expire every three years (225 ILCS 450/16(a) (West 2012); 68 Ill. Adm. Code 1420.80(a) (2005)) and section 20.01(e) of the Accounting Act applies to initial licensing and renewal stages (225

ILCS 450/20.01(e) (West 2012)). Third, plaintiff does not assert he is entitled to automatically renew his license. See 225 ILCS 450/16 (West 2012) (requirements for renewal). Moreover, section 20.01(e) does not foreclose all possibility of renewal as the Department "may" renew the license where a satisfactory repayment schedule has been established. Properly framed, section 20.01(e) affects plaintiff's diminished interest in *renewing* his CPA license.

¶ 37 Plaintiff does not postulate how the statute creates a risk of an erroneous deprivation by the Department, in all circumstances, as required for a facial attack. See *Flores*, 2013 IL 112673, ¶ 33, 991 N.E.2d 745 ("A facial challenge to a legislative act is the most difficult challenge to mount successfully because the challenger must establish that under no circumstances would the challenged act be valid."). Rather, he asserts (1) had a hearing been held, he could have addressed such issues as the amount of student loans due, what payments were made, and the date the loan went into default; (2) he did not know ISAC "was on the verge of certifying his nonpayment" to the Department; and (3) he would have entered into a repayment arrangement prior to the hearing if the Department had "provided evidence that there was a balance due on the loan." This is an as-applied challenge. First, we reject any suggestion the Department was responsible for informing plaintiff about his student loan balance. See 110 ILCS 947/140(b) (West 2012) (stating ISAC is responsible for servicing loans). Second, plaintiff overemphasizes the importance of the ISAC notice as its purpose was to support the Department's finding plaintiff was in default. In arguing the notice was mailed on a postal holiday to an incorrect address, plaintiff does not state he never received the notice which contained a provision stating action could be taken against any professional licenses. Third, plaintiff could have challenged the ISAC default notice through administrative procedures in

2008. See 23 Ill. Adm. Code 2700.70 (2009) (setting out the ISAC appeals process). There, plaintiff could have properly presented arguments pertaining to the loan calculation. Fourth, plaintiff noticeably does not assert he was unaware of his responsibility to repay his student loans, the applicable repayment period, he was not receiving statements for his student loans, or even that he was making payments on his student loans—the "nonpayment" statement would indicate he was not. Moreover, the risk of erroneous deprivation is greatly reduced where the Department sent its order several months before plaintiff's license expired in September 2012 and stated "renewal shall be denied until a satisfactory repayment schedule has been established." In other words, the May 2012 orders did not affect plaintiff's interest in renewing his license until September. Plaintiff had several months to contact ISAC about his student loan status before he would not be able to renew his license and he does not assert he attempted to establish such before his license expired. (We note in his reply brief plaintiff includes documents from January 2013 purporting to establish a repayment schedule with ISAC. As this was not presented to the circuit court, we do not consider it in our decision, but it indicates plaintiff did not attempt such a repayment schedule until *after* expiration of his license.) It is difficult to understand how there is a risk of "erroneous deprivation" where plaintiff does not even argue he was paying his loans, he was not in default, and had several months *before* his license expired to ensure he could renew his license, which he does not argue he attempted.

¶ 38 Plaintiff asserts the governmental interest is its interest in "student loan repayment" and "[n]on-repayment of student loans, should not, \*\*\* automatically be considered as tantamount to incompetency to practice a profession." We disagree. The governmental interest is the interest in regulating professional accountants practicing in Illinois. See 225 ILCS

450/0.02 (West 2012). This is a legitimate interest and plaintiff does not assert otherwise. The interest in repayment is secondary to its interest in regulating public accountants and the legislature has determined it would encourage repayment by preventing student loan defaulters from renewing their professional license. See *People v. Cully*, 286 Ill. App. 3d 155, 162, 675 N.E.2d 1017, 1024 (1997) (noting it is reasonable for the State not to renew a medical license "when the licensee culpably defaults on an educational loan and the loan has enabled the licensee to pay for the education that is a prerequisite for the license").

¶ 39 Plaintiff's facial attack fails as he has not shown how the Department has any involvement in determining his loan status. If plaintiff sought to contest the ISAC default he should have done so in 2008. His as-applied attack fails as well. Weighing plaintiff's diminished interest—renewal of a professional license—and the risk of an erroneous deprivation—where plaintiff does not even argue he was paying his student loans—against the Department's interest in regulating public accountants, we conclude the summary refusal to renew is sound.

¶ 40 *4. Plaintiff's Substantive Due Process Claim*

¶ 41 In his reply brief, plaintiff insists he has presented a substantive due process claim. As discussed above, plaintiff has not shown the interest in renewing his license is a "fundamental right" within the United States Supreme Court's substantive due process jurisprudence. The Illinois Supreme Court has articulated " '[t]he standard for determining whether substantive due process requirements have been met is to examine " 'whether the statute is reasonably designed to remedy the evils which the legislature has determined to be a threat to the public health, safety and general welfare.' " ' " *People v. Fisher*, 184 Ill. 2d 441, 461, 705 N.E.2d 67, 77 (1998) (quoting *People v. Reed*, 148 Ill. 2d 1, 11, 591 N.E.2d 455, 459 (1992),

quoting *People v. Bradley*, 79 Ill. 2d 410, 417, 403 N.E.2d 1029, 1032 (1980), quoting *Heimgaertner v. Benjamin Electric Manufacturing Co.*, 6 Ill. 2d 152, 159, 128 N.E.2d 691, 695 (1955)). "Under this standard, a statute will be upheld if it is rationally related to a legitimate state purpose." *Id.* Plaintiff presents no argument how summary refusal to renew is not rationally related to the Department's interest in regulating public accountants, or the interest in ensuring student loan repayment.

¶ 42

### III. CONCLUSION

¶ 43

We affirm the circuit court's judgment.

¶ 44

Affirmed.